

C-8407

Sub. Code

80423

B.Com. DEGREE EXAMINATION, APRIL 2023.

Second Semester

Logistic and Shipping

FINANCIAL ACCOUNTING

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Depreciation?
2. State two types of reserves.
3. What is statement of affairs?
4. What is Single entry system?
5. What is Inland Branch?
6. What is dead rent?
7. Define Selling Price.
8. Define Goods on sale.
9. Differentiate Cum-Interest or Cum-Dividend Purchases.
10. What is profit on sale of investment?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) What are the features of Depreciation?

Or

- (b) The original cost of the asset is Rs. 2,50,000. The useful life of the asset is 10 years and net residual value is estimated to be Rs. 50,000. Calculate depreciation under straight line method?

12. (a) List the features of Single entry system.

Or

- (b) Mr. Jim keeps his books under Single entry system. Ascertain profit from the following data, by preparing a statement of profit.

	Rs.
Capital balance as on 1/1/90	80,000
Capital balance as on 31/12/90	1,20,000
Drawings made during the year 1990	12,000
Additional capital introduced during the year 1990	10,000

13. (a) Explain Debtors method in Branch accounts.

Or

- (b) Proper Papers Ltd invoices goods to Improper Papers Ltd at cost. Prepare branch accounts based on Debtors system.

	Rs.		Rs.
Stock (Jan 1)	2,100	Salaries and Wages	1,860
Petty Cash (Jan 1)	50	Advertisement	240
Furniture (Jan 1)	250	Rent and Rates	360
Goods supplied from H.O	7,800	Stock (Dec 31)	1,950
Goods returned back to H.O	300	Petty Cash (Dec 31)	30
Cash Sales	15,250	Furniture (Dec 31)	230

14. (a) Distinguish between hire purchase and installment.

Or

- (b) San purchases a car on hire-purchase system on 1.1.11. The total cash price of the car is Rs. 4,50,000 payable Interest is charged at 10% p.a. You are required to calculate interest paid by the buyer to the seller each year

Date	Installment
1/1/2018	90,000
31/12/2019	1,70,000
31/12/2020	1,50,000
31/12/2021	1,08,400

15. (a) Explain short working in royalty.

Or

- (b) Pan Ltd. acquires 2000, 12% Debenture of Tan Ltd. on 1.4.2013 at Rs. 105 Cum-interest (face value of debentures Rs.100). Interest is paid on 30th June and 31st December every year. Accounts are closed on 31st December 2013. Ascertain the amount of interest and cost of debentures.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Distinguish between straight line and written down value method.

Or

- (b) M/s Sanjay and Bros. purchased a machinery for Rs. 5,50,000 on April 01, 2017, and its salvage value is Rs. 50,000 for its installation. The useful life of the machinery is 10 years. Prepare Machinery account for 5 years' time period between 2017 to 2022. The 10% of depreciation charged in straight line method and diminishing balance method.

17. (a) Distinguish between Statement of Affairs method and conversion method.

Or

- (b) Mr. Zinger keeps incomplete records relating to his business. His financial position as on 01-01-21 and 31-12-21 is given below. You are required to ascertain profit.

Particulars	1/1/21	31/12/21
Cash	5,000	6,000
Stock	8,000	5,000
Debtors	10,000	20,000
Creditors	8,000	9,000
Machinery	30,000	30,000

Additional Information:

- (i) During the year Mr. Zinger withdrew Rs.4,000 from the business.
- (ii) Mr. Z has decided to depreciate Machinery at 10 percent and create a Reserve for Doubtful Debts at 5 percent. Prepare Statement of Affairs and Statement of Capital for 31/12/21.
18. (a) Briefly describe types of departments and explain the allocation of expenses in the departmental accounting.

Or

- (b) The following transactions were made by a business house having three departments. All the units purchased are sold away. The rate of gross profit is the same in each case and the cost of purchase is 1,00,000. Prepare departmental trading account.

	Purchases	Stock on 1 st January	Sales	Rs.
Department A	1000 units	120 units	1020 units	20 each
Department B	2000 units	80 units	1929 units	22.50 each
Department C	2400 units	152 units	2496 units	25 each

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80424

B.Com. DEGREE EXAMINATION, APRIL 2023.

Second Semester

Logistics and Shipping

PRINCIPLES OF MARKETING

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Tele Marketing.
2. What is meant by Consumerism?
3. Define branding.
4. Mention the two elements of price mix.
5. Define Green Marketing.
6. Mention any four functions of marketing.
7. Write two differences between product concept and selling concept.
8. Who is called as middlemen?
9. List any four responsibilities of marketing manager.
10. Define differential pricing.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the concept of Global Marketing.

Or

- (b) Discuss factors affecting consumer behavior.

12. (a) What is Warehousing? Describe the functions of Storage.

Or

- (b) Discuss the various elements of promotion mix. How is a Sales promotion programme designed?

13. (a) Discuss the nature and importance of personal selling.

Or

- (b) Describe the various Approaches to the study of Marketing.

14. (a) What do you mean by product planning and development? State the factors to be considered while developing new product.

Or

- (b) What is Packaging? Explain its role and functions.

15. (a) Write a details note on various pricing methods.

Or

- (b) What are various types of Distribution channel? Explain them with examples.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the new features of the modern marketing landscape.

Or

- (b) Explain the significance of branding in modern day Marketing.

17. (a) What do you mean by market segmentation? Discuss its objectives and importance.

Or

- (b) What is consumer protection? Explain the significance of consumer protection.

18. (a) What is physical distribution of goods? Explain its significance. Discuss various components of distribution.

Or

- (b) What do you mean by marketing environment? Explain the various forces which influence marketing environment.

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80425

B.Com. DEGREE EXAMINATION, APRIL 2023.

Second Semester

Logistics and Shipping

ECONOMIC ANALYSIS

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. State the difference between Marshall's and Robin's definitions of Economics.
2. How do you describe law of diminishing marginal utility?
3. What happens when indifference curves intersect?
4. How do you calculate income elasticity of demand?
5. Which of the factors of production is the most important?
6. What do you mean by explicit cost?
7. Why does AR and MR are parallel to X axis in perfect competition?
8. What is the relation between MR and AR imperfect competition?
9. How is interest calculated?
10. What is subsistence theory of wages?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Why can't two indifference curves intersect? Explain.

Or

- (b) What are some examples of existing consumer surplus? Explain.

12. (a) Explain law of supply and demand and how does it work.

Or

- (b) Discuss the different degrees of elasticity of demand.

13. (a) Price and output determination under perfect competition.

Or

- (b) Describe the features of monopoly.

14. (a) Explain Law of variable Proportion.

Or

- (b) Explain the reasons for 'U' shaped cost curve.

15. (a) Explain the Marginal Productivity theory.

Or

- (b) Discuss about the liquidity preference theory of interest.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Why is it importance of demand analysis to a business manager? Explain.

Or

- (b) Explain the importance of elasticity of demand.

17. (a) Can you explain law of return to scale with examples?

Or

- (b) What are external economies and external diseconomies? Give some examples.

18. (a) Explain the properties of indifference curve.

Or

- (b) How can monopolistic competition be explained? Discuss.

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80432

B.Com. DEGREE EXAMINATION, APRIL 2023.

Third Semester

Logistics and Shipping

HIGHER FINANCIAL ACCOUNTING

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Partnership.
2. What is meant by Agreement?
3. What is Flexible Budget?
4. What is Limited Partnership?
5. Write short note on New Profit Sharing Ratio.
6. What is meant by Capitalization Methods?
7. What is Realization Accounts?
8. Write short note on Moratorium period.
9. What is Primage?
10. Write a short on Port Charges.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Describe the needs of admission of a new partner.

Or

- (b) Anbu and Raju are partners, sharing profits in the ratio of 3 : 2. Akshai is admitted as a partner. The new profit sharing ratio among Anbu, Raju and Akshai is 5 : 3 : 2. Find out the sacrificing ratio.

12. (a) Illustrate the procedures of Disposal of the Amount Due to the Retiring Partner.

Or

- (b) Ram and Shyam are partners sharing profits and losses in the ratio of 3 : 2. Their Balance sheet is as follows :

Liabilities	Rs.	Assets	Rs.
Capital Account		Machinery	25,000
Raja	60,000	Furniture	20,000
Rani	40,000	Stock	25,000
General Reserve	50,000	Debtors	50,000
Creditors	30,000	Cash in hand	60,000
	<u>1,80,000</u>		<u>1,80,000</u>

Rani retires from the firm on 1.1.2010 and Raja is to run the business on the following revaluation

- (i) Depreciate Furniture at 5%
- (ii) Depreciate Stock by 10%
- (iii) Provision for Bad debts on Debtors at 5%
- (iv) Rani is to be paid in cash on the date.

Prepare Revaluation A/c, Capital A/c and Balance sheet.

13. (a) Describe the Modes of Dissolution of a Firm.

Or

- (b) Ram, Rahim and Suresh share profit in the ratio 3 : 2 : 1. On 31st December, 2008 their Balance Sheet was as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	12,000	Machinery	25,000
General reserve	3,000	Stock	11,000
Capital:		Debtors	9,500
Ram	20,000	Goodwill	13,000
Rahim	15,000	Cash	1,500
Suresh	10,000		
	<u>60,000</u>		<u>60,000</u>

On the above date, the firm was dissolved. The assets, except cash, realized Rs. 60,000. The creditors were settled at Rs. 11,500. Dissolution expenses amounted to Rs. 800. Give necessary ledger A/c's

14. (a) Discuss the Power of Adjudicating Authority (DRT).

Or

- (b) From the Balance Sheet of A, B and C who share the profits and losses in 2 : 2 : 1 ratio, prepare the statement distribution of cash.

Liabilities	Rs.	Assets	Rs.
Sundry creditors	30,000	Cash	4,000
Capital A	30,000	Sundry debtors	44,000
B	24,000	Stock	44,000
C	8,000		
	<u>92,000</u>		<u>92,000</u>

The firm was dissolved and the assets were realized gradually. Rs. 20,000 was received first, Rs. 30,000 was received next and Rs. 1,80,000 finally.

15. (a) What are the main sources of income of a Voyage?

Or

- (b) Describe the following are some of the items of income and expenditure peculiar to Voyage Accounts.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Briefly explain the various Types of Partnership.

Or

- (b) Mannan and Ramesh share profits and losses in the ratio of 3 : 1. The capital on 1st April 2017 was Rs. 80,000 for Mannan and Rs. 60,000 for Ramesh and their current accounts show a credit balance of Rs. 10,000 and Rs. 5,000 respectively. Calculate interest on capital at 5% p.a. for the year ending 31st March 2018 and show the journal entries.

17. (a) Vetri and Ranjit are partners, sharing profits in the ratio of 3 : 2. Their balance sheet as on 31st December 2017 is as under :

Liabilities	Rs.	Assets	Rs.
Capital accounts :		Furniture	25,000
Vetri	30,000	Stock	20,000
Ranjit	<u>20,000</u>	Debtors	10,000
Reserve Fund	5,000	Cash in hand	35,000
Sundry creditors	45,000	Profit and loss A/c (loss)	10,000
	<u>1,00,000</u>		<u>1,00,000</u>

On 1.1.2018, they admit Suriya into their firm as a partner on the following arrangements.

- (i) Suriya brings Rs. 10,000 as capital for 1/4 share of profit.
- (ii) Stock to be depreciated by 10%
- (iii) Debtors to be revalued at Rs. 7,500.
- (iv) Furniture to be revalued at Rs. 40,000.
- (v) There is an outstanding wages of Rs. 4,500 not yet recorded.

Prepare revaluation account, partners' capital account and the balance sheet of the firm after admission.

Or

- (b) Distinguish between the Dissolution of Partnership and Dissolution of Firm.

18. (a) S & W are partners in firm sharing profit and loss in the ratio of 4 : 3. They have decided to dissolve the partnership on 31.3.2009 on which date their Balance Sheet stood as under :

Liabilities	Rs.	Assets	Rs.
Capital : S	1,60,000	Plant	1,20,000
W	60,000	Debtors	90,000
Bank loan	20,000	(-) provision	4,000
Creditors	80,000	Trade marks	12,000
		Furniture	4,000
		Stock	60,000
		Cash	28,000
		Advertisement expenses	10,000
	<u>3,20,000</u>		<u>3,20,000</u>

The realization showed the following results :
(i) Debtors realized 90% of book value (ii) Trade mark Rs.8000 (iii) Goodwill was sold for Rs. 10,000 (iv) Plant and stock were taken over by S for Rs. 1,44,000 and Rs.36,000 respectively (v) An unrecorded asset estimated at Rs.6000 was sold for Rs.2,000 Discounts amounting to Rs.800 were allowed b creditors while paying their claims. Expenses of realization amounted to Rs.4,000. prepare Realisation A/c. Bank A/c and partners capital account assuming that settlement was made on 1.4.0

Or

- (b) Briefly explain about the insolvency of a partner in Garner Vs. Murray.
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80433

B.Com. DEGREE EXAMINATION, APRIL 2023.

Third Semester

Logistics and Shipping

COMMERCIAL LAW

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define the term law.
2. What is meant by the maxim “ignorantia juris non excusat”?
3. Write short note on cross offer.
4. What is free consent?
5. Who can be an agent under the contract of agency?
6. What is meant by gratuitous bailment?
7. Write short note on contract of indemnity.
8. What is the nature of surety’s liability under contract of guarantee?
9. What are the essentials of contract of sale?
10. When can a condition be treated as a breach of warranty?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) “An acceptance to be valid must communicated”
Explain.

Or

- (b) Explain the essentials elements of a valid contract.

12. (a) Detail the essentials of consideration in a contract.

Or

- (b) Explain about quasi contract and its features.

13. (a) Discuss the conditions of termination of agency.

Or

- (b) Explain the duties of an agent.

14. (a) Discuss the conditions of discharge of surety.

Or

- (b) Explain the essentials of pledge.

15. (a) Detail the rights of an unpaid seller.

Or

- (b) Describe about the transfer of title by non-owners.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the classification of contracts.

Or

- (b) Discuss in detail about the remedies to breach of contract.

17. (a) Write a note on agency by ratification and its effects.

Or

- (b) Explain the rights and duties of bailor and bailee.

18. (a) Draw the differences between sale and agreement to sell.

Or

- (b) “In a contract for the sales of goods, there is implied condition or warranty as to the quality of goods or their fitness for any particular purposes”. Comment.
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C-8412

Sub. Code

80434

B.Com. DEGREE EXAMINATION, APRIL 2023.

Third Semester

Logistics and Shipping

PRINCIPLES OF MANAGEMENT

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Who is known as manager?
2. Expand "POSDCORB"
3. What is meant by manpower planning?
4. Define job analysis.
5. What do you understand from the term 'demotion'?
6. Mention the types of promotion
7. Give some examples for fringe benefits.
8. Define wages.
9. How do you define the term grievances?
10. Expand WPM.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Describe the scope of management.

Or

(b) Explain the managerial functions.

12. (a) Why is planning necessary in management?

Or

(b) Enumerate the various types of decisions.

13. (a) Elucidate the different types of committees.

Or

(b) Distinguish between formal and informal organization.

14. (a) Write a brief note on MBE.

Or

(b) Describe the types of leadership styles.

15. (a) Elucidate the techniques of coordination.

Or

(b) Why do workers need a motivation?

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the various levels of management with flow chart.

Or

(b) Narrate the qualities of a successful manager.

17. (a) Elucidate the process involved in the decision making.

Or

(b) Explain the different types of departmentation.

18. (a) Discuss on the significance of MBO along with its process.

Or

(b) Enumerate the various controlling techniques used in organization.

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Sub. Code

80435

B.Com. DEGREE EXAMINATION, APRIL 2023.

Third Semester

Logistics and Shipping

CORPORATE ACCOUNTING

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Explain companies limited by shares.
2. Explain the process of liquidation.
3. Explain goodwill.
4. Explain forfeiture of shares.
5. Explain three classifications of debentures.
6. Write a note on profit and loss appropriation account.
7. Who is a company liquidator?
8. Write a note on preferential creditors,
9. Give the meaning of redeemable preference shares.
10. What do you mean by capital redemption Reserve?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) The following balances appeared in the books of Company as on 1st Jan, 2011:

	Rs.
12% Debentures	10,00,000
12% debentures Sinking fund	10,00,360
12% debentures sinking fund Investment represented by 10% Govt. bonds of the Face value of	11,00,000.

On 31st Dec. 2011, the balance at the bank was 2,00,000 after the receipt of interest. The company sold the investment at Rs. 10,30,000 and debentures were paid off. You are required to prepare the following accounts for the year 2011.

(i) Debenture Account (ii) Debenture Sinking Fund Account (iii) Debentures sinking fund investment account.

Or

- (b) M/s Joe and John is a partnership firm with Joe and John as its partners. They now decide to admit James in the firm and hence need to value goodwill. Capital employed is 5,00,000 at the end of the 4th year. The normal rate of return is 15%. Assume the interest rate is equal to the Normal Rate of Return. Calculate Goodwill using Annuity Method. Their profits for the last 4 years are:

Year	Profits
1	1,00,000
2	1,20,000
3	1,50,000
4	2,00,000

12. (a) A Limited Company issued 25,000 Ordinary Shares of Rs. 25 each payable Rs. 5 on application, Rs. 10 on allotment and Rs. 5 each on subsequent calls, 20,000 shares were fully-subscribed and moneys duly received. You are required to give journal entries, Cash Book and Balance Sheet of the company.

Or

- (b) X Co. Ltd. forfeited 100 shares of Rs. 10 each fully called up, held by Mr. Arun for nonpayment of allotment money of Rs. 3 per share and first and final call of Rs. 4 per share, He paid application money @ Rs. 3 per share. These shares were reissued @ Rs. 9 per share as fully paid. Pass forfeiture and reissue journal entries.

13. (a) A Limited Company issued on 1st July 2000, 10,000 redeemable preference shares of \$10 each. Such shares were redeemable at a premium of 10%. Two-fifths of this issue was redeemed out of profits on 10th January 2004. On 20th January 2004, the Company issued 20,000 equity shares of \$10 each at a premium of \$4 per share. Out of the proceeds of such issue, the balance of Redeemable Preference Shares was redeemed.

Make journal entries to record these transactions in the books of the company.

Or

- (b) AB Ltd. purchased assets worth Rs. 6,80,000 and took over liabilities of Rs. 80,000. It was agreed to pay the purchase price of Rs. 6,40,000 by issuing debentures valued Rs. 4,40,000 of Rs. 100 each at a premium of 10% and balance in cash. Journalize the transaction in the books of purchasing company.

14. (a) What conditions must be a company satisfy for Issuing shares at discount?

Or

- (b) Write the specimen of statement of affairs.
15. (a) The Ultra Optimist Ltd. went into liquidation. Its assets realized Rs 3,50,000 excluding amount realized by sale of securities held by the secured creditors.

The following was the position:

Share Capital:

1,000 shares of Rs.100 each Rs.1,00,000 Secured Creditors (Securities realised (Rs.40,000) Rs.35,000 Preferential creditors Rs.6,000 Unsecured creditors Rs. 1,40,000. Debentures having a floating charge on the assets of the company Rs.2,50,000 Liquidation Expenses Rs.5,000 Liquidator's Remuneration Rs.7,500. Prepare the liquidator's final statement of account.

Or

- (b) The average net profits expected of a firm in future are Rs.68,000 per year and capital invested in the Business by the firm is Rs.3,50,000. The rate of interest expected from capital invested in this class of Business is 12%. The remuneration of the partners is estimated to be Rs. 8,000 for the year. Calculate the value of goodwill on the basis of two years purchase of super profit.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Performa of Liquidators Final Statement.

Or

- (b) Sri Ganesh Company Ltd. issued at par 60,000 Equity Shares of Rs.10 each payable Rs.2 on application; Rs.3 on allotment; Rs.3 on first call and balance on final call. All the shares were fully subscribed and all the amount duly received. Give necessary Journal Entries and prepare Balance Sheet.

17. (a) A company invited applications for 1,000, 6% preference shares of Rs.100 each, payable as follows:

On Application 20%, On Allotment 30%, On First and Final Call 50%. All the shares were subscribed and fully paid. Pass entries in the Cash Book and Journal of the company and also prepare Balance Sheet.

Or

- (b) The Alfa manufacturing Company Limited was registered with a nominal capital of Rs.6,00,000 in Equity Shares of Rs.10 each. The following is the list of balances extracted from its books on 31st December 2004.

Particulars	Rs.
Wages	84,865
Calls in arrears	7,500
Premises	3,00,000
Plant and machinery	3,30,000
Interim dividend paid on 1 st august 2004	37,500
Stock 1 st January 2004	75,000
Fixtures	7200
Sundry debtors	87,000
Goodwill	25,000
Cash in hand	750
Cash at bank	39,900
Purchases	1,85,000
Preliminary expenses	5,000
General expenses	16,835
Freight and carriage	13,115
Salaries	14,500
Director's fees	5,725
Bad debts	2,110
Debenture interest paid	9,000
Subscribed and fully called-up-capital	4,00,000
6% debentures	3,00,000
Profit and loss account (Cr Balance)	14,500
Bills payable	38,000
Sundry creditors	50,000
Sales	4,15,000
General reserve	25,000
Bad debts reserve 1 st January, 2004	3,500

Prepare Trading and Profit and Loss Account and Balance Sheet in proper form after making the following adjustments:

Depreciate Plant and Machinery by 10%. Write off Rs.500 from Preliminary Expenses. Provide half year's Debenture interest due. Leave Bad and Doubtful Debts Reserve at 5% on Sundry Debtors. Stock on 31st December, 2004, was Rs. 95,000.

18. (a) The authorised capital of Inter-State Distributors Ltd. is Rs 7,50,000 consisting of 3000 6% cumulative preference shares of Rs.100 each.

The following is the trial balance drawn up on 31st December2004:

	Dr. Rs.	Cr. Rs.
Paid-up-capital		
3,000 6% cumulative preference share		3,00,000
3,000 equity share (Rs.75 per share called up)		2,25,000
Goodwill	1,00,000	
5% first mortgage debentures (secured on freehold properties)		2,10,000
Trade debtors and creditors	1,67,500	1,25,520
Freehold properties at cost	3,90,000	
Stock on 1 st January 2004	2,41,500	
General reserve		82,725
Salaries	1,03,500	
Profit and loss account		58,500
Reserve for taxation		8,800
Delivery expenses	1,02,000	

	Dr. Rs.	Cr. Rs.
Rent and rates	38,250	
General expenses	21,000	
Furniture at cost	75,000	
Sales		9,18,600
Purchases	4,76,500	
Bills receivable	6,000	
Freight and carriage inward	3,750	
Investments		
600 shares of Rs.100 each in sunrise ltd	60,000	
Debenture interest (half year to June 2004)	5,250	
Final dividend for 2003	20,250	
Preference dividend (half year to June 2004)	9000	
Balance at bank in current A/c	97,500	
Cash in hand	14,145	
Share forfeited account		2,000
	<u>19,31,145</u>	<u>19,31,145</u>

- (i) The value of stock on 31st December 2004 was Rs. 2,15,000.
- (ii) Depreciation on freehold properties is to be provided at 2½ A% and on furniture at 6%.
- (iii) The directors propose to pay the second half year's dividend on preference shares and a 10% dividend on equity shares.
- (iv) Shares have been forfeited on non-payment of Rs.35 per share. You are required to prepare final accounts of the company.

Or

- (b) Preparation of Statement of Affairs to the Meeting of Creditors: Sri Gobinda Chandra Sadhukhan is appointed liquidator of Sun Co. Ltd in voluntary liquidation on 1st July 1993.

Following balances are extracted from the books on that date:

	Rs.		Rs.
Capital:		Machinery	45,000
24,000 shares of Rs.5 each	1,20,000	Leasehold properties	60,000
Reserve for bad debts	15,000	Stock-in-trade	1,500
Debenture	75,000	Book debts	90,000
Bank overdraft	27,000	Investments	9,000
Liabilities for purchases	30,000	Calls-in-arrears	7,500
		Cash in hand	1,500
		Profit and loss account	52,500
	<u>2,67,000</u>		<u>2,67,000</u>

You are required to prepare a Statement of Affairs to the meeting of Creditors. The following assets are valued as under:

	Rs.
Machinery	90,000
Leasehold properties	1,09,000
Investments	6,000
Stock-in-trade	3,000

Bad Debts are Rs.3,000 and the doubtful debts are Rs.6,000 which are estimated to realise Rs.3,000. The Bank Overdraft secured by deposit of title deeds of Leasehold Properties. Preferential Creditors are Rs.1,500. Telephone rent outstanding is Rs.120

C-8414

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80436

B.Com. DEGREE EXAMINATION, APRIL 2023

Third Semester

Logistics and Shipping

MATHEMATICS FOR BUSINESS

(2019 Onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. If $A = \{2, 3, 5, 6, 7\}$ and $B = \{9, 8, 7, 6\}$ Find $A - B$ and $B - A$.
2. Find the amount if Rs. 20,000 is invested at 10% p.a. for 3 years.
3. If $A = \begin{pmatrix} 1 & 2 \\ 3 & 4 \end{pmatrix}$ and $B = \begin{pmatrix} -1 & 0 \\ 2 & -3 \end{pmatrix}$ find AB .
4. If $2A + B = \begin{pmatrix} 3 & -4 & 2 \\ 8 & 2 & 3 \\ -3 & 1 & 6 \end{pmatrix}$ and $B = \begin{pmatrix} 1 & 0 & 2 \\ 4 & -6 & -1 \\ 5 & 3 & 4 \end{pmatrix}$ Find A .
5. Find d^2y/dx^2 if $y = x + \log x$.
6. If $y = \sqrt{x} - \frac{2}{x^2}$ find dy/dx .
7. Evaluate $\int (x^3 - x^2 + ax + b) dx$.

8. Evaluate $\int_{-1}^1 (x^2 - x^4) dx$.
9. What are the basic requirements for employing LPP technique?
10. Define Objective function.

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Find 4 numbers in AP whose sum is 26 and sum of their squares is 214.

Or

- (b) Find three numbers in GP whose sum is 38 and their product is 1728.

12. (a) For the Matrices $A = \begin{pmatrix} 2 & 3 \\ 5 & -4 \\ -7 & 0 \end{pmatrix}$, $B = \begin{pmatrix} 1 & -2 \\ 6 & 8 \\ 9 & -3 \end{pmatrix}$ and

$$C = \begin{pmatrix} -1 & 5 \\ 3 & -8 \\ 4 & -9 \end{pmatrix} \text{ find (i) } 4A + 2B \text{ (ii) } 3A - B - 2C.$$

Or

- (b) If $A = \begin{pmatrix} 4 & -6 \\ -2 & 8 \end{pmatrix}$ find $2A + A^2$.

13. (a) Differentiate the following with respect to x
- (i) $(4x - 3)^5$
- (ii) $\sin(\log x) + \sqrt{x}$

Or

(b) Differentiate the following with respect to x

(i) $\frac{(x^2 - 2)}{(3x + 1)}$

(ii) $\frac{\log x}{\sin x}$

14. (a) Integrate the following with respect to x

(i) $2 + 3e^x - 6\sin x$

(ii) $\frac{x+1}{x^2} + 3 + \sqrt{3}$

Or

(b) Integrate the following with respect to x

(i) xe^x

(ii) $x \log x$

15. (a) Solve the given linear programming problems graphically : Maximize : $Z = 8A + B$ and the constraints are $A + B \leq 40, 2A + B \leq 60, A \geq 0, B \geq 0$.

Or

(b) A chocolate manufacturing company that produces only two types of chocolate – A and B. Both chocolates require Milk and Choco only. To manufacture each unit of A and B, the following quantities are required: Each unit of A requires 1 unit of Milk and 3 units of Choco; each unit of B requires 1 unit of Milk and 2 units of Choco. The company kitchen has a total of 5 units of Milk and 12 units of Choco. On each sale, the company makes a profit of Rs. 6 per unit A sold and Rs. 5 per unit B sold. Now, the company wishes to maximize its profit. Formulate this LPP model.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Solve the following equations using matrices
 $5x - 6y - 7z = 7$; $6x - 4y + 10z = -34$; $2x + 4y - 3z = 29$

Or

- (b) Show that $A = \begin{pmatrix} 1 & 2 & 2 \\ 2 & 1 & 2 \\ 2 & 2 & 1 \end{pmatrix}$ satisfies the equation

$$A^2 - 4A - 5I = 0.$$

17. (a) Find the Maximum and Minimum values of the function $x^5 - 5x^4 + 5x^3 - 1$.

Or

- (b) If $y = \sin(ax + b)$, Show that $d^2y/dx^2 + a^2y = 0$,
If $y = e^x \sin 2x$ find d^2y/dx^2 .

18. (a) Solve the following LPP maximize $Z = 2X + 3Y$
subject to constraints $X + Y \leq 30$; $Y \leq 12$; $X \leq 20$ and
 $X, Y \geq 0$.

Or

- (b) Solve the following LPP Minimize $Z = 3X + 2Y$
subject to the constraints $5X + Y \geq 10$; $X + Y \geq 6$;
 $X + 4Y \geq 12$ and $X, Y \geq 0$.

C-8415

Sub. Code

80437

B.Com. DEGREE EXAMINATION, APRIL 2023

Third Semester

Logistics and Shipping

BUSINESS APPLICATION SOFTWARE

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What are the steps to create a new document?
2. What is the control center located in the top of the window?
3. What is gutter margin?
4. Which enables to send a same letter to different person?
5. How will you select the whole text of document in MS Word?
6. What is the reason to use headers and footers?
7. What are charts in MS Excel?
8. What is the cell that your working on call?
9. What is the tool used to analyze and organize information?
10. What is the text styling feature in MS Word?

Part B

(5 × 5 = 25)

Answer **all** the questions.

11. (a) What is cell address? Explain its uses.

Or

- (b) How to you add foot note and end note in MS Word?

12. (a) What are the shortcut keys for creating hyperlink?

Or

- (b) What is Mail merge? Explain its functions.

13. (a) How do you remove fields in MS Word?

Or

- (b) What are the steps to insert borders and shades in MS Word?

14. (a) Explain Pivot tables and its uses.

Or

- (b) Write the five features of MS Excel.

15. (a) What are the major advantages of spreadsheets?

Or

- (b) What are the functions and formulas of MS Excel?

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) How do record and execute a Macro?

Or

- (b) Discuss the salient features of MS Word.

17. (a) How many data formats are available in MS Excel?

Or

(b) Discuss about spread sheet operations and uses.

18. (a) Write any ten features of MS Word.

Or

(b) How can you resize the column in MS Excel?
Explain the steps.

C-8416

Sub. Code

80438/84738

B.Com/B.B.A. DEGREE EXAMINATION, APRIL 2023.

Third Semester

CONSTITUTION OF INDIA

(Common For B.Com (L&S)/B.B.A.(S&LM))

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Dr.B.R. Ambedkar.
2. K.M. Munshi
3. Fedral state
4. President
5. Indian parliament
6. Lok Sabha
7. Judicial of India
8. Civil cases
9. Budget
10. Lok Sabha speaker.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b)

11. (a) Write a salient features of the Indian.

Or

- (b) Explain the selection methods of Indian Vice President.

12. (a) Write a brief note on preamble of Indian constitution.

Or

- (b) Explain the powers of Indian President.

13. (a) List out the duties of President.

Or

- (b) What is a cabinet?

14. (a) The finance Bill—Disuses.

Or

- (b) Write a brief note on powers and functions of Rajya Sabha.

15. (a) List out the qualification of high court judge.

Or

- (b) Explain the function of Supreme Court in India.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the fundamental rights of Indian constitution.

Or

- (b) Explain the relationship between the Governor and Ministers.

17. (a) Write an essay about the position and powers of the Prime Minister.

Or

- (b) Write an essay about the judicial review powers of Supreme court.

18. (a) Describe the powers of High Court Justice.

Or

- (b) What are the powers and functions of a state legislative assembly?
-

C-8417

Sub. Code

80442

B.Com. DEGREE EXAMINATION, APRIL 2023

Fourth Semester

Logistics and Shipping

COMPUTER APPLICATION IN BUSINESS

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is volatile and non-volatile memory?
2. What is B2B and B2C?
3. What is an interpreter? Give an example.
4. What is application software?
5. State the difference between structured and unstructured data.
6. Who framed RDBMS laws? How many rules are required for a package to be RDBMS.
7. How financial transactions are automatized?
8. What is online marketing?
9. Define the term internet.
10. What is addressing in networking?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) List out the basic components of a computer and its working principle.

Or

- (b) How effective, computer can be used as a tool for increasing the business.

12. (a) What is a system software? List system software and discuss about them.

Or

- (b) What is a programming language? Write in detail about various programming languages and their basic behaviour.

13. (a) Discuss in detail about dbms, rdbms, data mining and data warehousing.

Or

- (b) What are mysql, sql server, oracle? How are they different?

14. (a) What is Financial Management Information System? What are the requirements to implement in an organization?

Or

- (b) Discuss in detail about business process modeling.

15. (a) Discuss in detail about cloud computing.

Or

- (b) What is WWW? Discuss about its evolution.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss in detail about various input and output devices.

Or

- (b) Compare and contrast Windows, Linux, Unix and Mac OS operating systems.
17. (a) Build a RDBMS model for maintaining toll fee information.

Or

- (b) By intuition, how social media platforms like facebook, twitter, whatsapp, linkedin organizes the data. How data can be used effectively?
18. (a) What is IaaS, SaaS and PaaS? Discuss in detail.

Or

- (b) How search engine works? Discuss.
-

C-8418

Sub. Code

80443

B.Com. DEGREE EXAMINATION, APRIL 2023

Fourth Semester

Logistics and Shipping

COMPANY LAW AND SECRETARIAL PRACTICE

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define company.
2. Who is called a promoter?
3. Define prospectus.
4. How do you define managing director?
5. What is meant by winding up?
6. Define compulsory winding up.
7. Who is a secretary?
8. Name any four qualities required for a company secretary
9. Define statutory meeting.
10. What is meant by Minutes?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the functions of promoters.
Or
(b) Narrate the content of Articles of Association.
12. (a) Delineate the reasons for disqualification of directors from their position.
Or
(b) Narrate the liabilities of directors.
13. (a) Discuss the reasons for compulsory winding up by the court.
Or
(b) Distinguish between member's voluntary winding up and creditor's voluntary winding up.
14. (a) Describe the role of a company secretary.
Or
(b) Enumerate the reasons for disqualification of company secretary from his/her position.
15. (a) Elaborate the circumstances under which company secretary will be dismissed.
Or
(b) Explain the prerequisites of valid meeting.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the procedure involved in establishment of company.
Or
(b) Elaborate the content of prospectus as per the Companies Act.

17. (a) Explain powers and duties of directors.

Or

(b) Enumerate the various modes of winding up of a company.

18. (a) Discuss the powers and duties of company secretary.

Or

(b) Detail the duties of a company secretary to all the company meetings.

C-8419

Sub. Code

80444

B.Com. DEGREE EXAMINATION, APRIL 2023

Fourth Semester

Logistics and Shipping

EXECUTIVE BUSINESS COMMUNICATION

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is business communication?
2. What are enclosures in a business letter?
3. What is the purpose of trade enquiry?
4. Give the uses of collection letters.
5. What are the characteristics of banking correspondence?
6. What are the different communication systems used for agency correspondence?
7. Define an application letter.
8. Distinguish between formal and informal reports.
9. Give the classification of secretarial correspondence.
10. What do you understand by statutory meetings?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain how communication is important in business with examples.

Or

- (b) Present a sample of business letter with all the components of the business letter.

12. (a) Elucidate the contents of status enquiry letter with examples.

Or

- (b) Describe the structure of a great sales letter.

13. (a) Enumerate various correspondence protocol.

Or

- (b) Elaborate how personal or confidential correspondence have to be made.

14. (a) Give a sample job application letter.

Or

- (b) Describe the parts of a formal report.

15. (a) Give the agenda and minutes for a statutory meeting.

Or

- (b) Discuss the general duties of a secretary of a company.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss the modern communication methods with their merits and demerits.

Or

- (b) Elucidate various types of enquiries in business communication.

17. (a) Elucidate all types of banking correspondence.

Or

(b) Explain various types of business report.

18. (a) Enumerate the techniques for writing the minutes of various kinds of meeting.

Or

(b) Explain the various types of interviews.

C-8420

Sub. Code

80445

B.Com. DEGREE EXAMINATION, APRIL 2023

Fourth Semester

Logistics and Shipping

BANKING THEORY

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Banking.
2. What do you mean by Unit Banking?
3. What is Mutual Fund?
4. Define E-Banking.
5. List out the functions of Central Bank.
6. What do you mean by credit control?
7. Define the Role of RBI.
8. What are Treasury bills?
9. Define the term commercial bank.
10. List out any two objectives of Rural financing.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the classification of Banks.
Or
(b) Discuss the advantage and disadvantage of Unit Banking.
12. (a) What is Merchant Banking? Explain the types of Merchant Banking.
Or
(b) Briefly explain about the Factoring Services.
13. (a) Explain the Functions of Central Banks.
Or
(b) Define Credit card and explain the advantage and disadvantage.
14. (a) Explain about the Money Market Instruments.
Or
(b) Discuss the Structure of Indian Money Market.
15. (a) Explain the role of Commercial Bank in Economic development.
Or
(b) What are the Functions of Development Banks?

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain in detail about the Mutual Funds and its types with benefits.
Or
(b) What are the necessary steps to be taken by the banker while opening the account for minor?

17. (a) Discuss in detail about the Online Banking and highlight with one example.

Or

- (b) What is Role of RBI in regulating and controlling the Banks?

18. (a) Does the usage of credit card is benefit for the customer discuss on your own view with pros and cons?

Or

- (b) Explain in detail about the functions of Commercial Banks.
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Sub. Code

80446

B.Com. DEGREE EXAMINATION, APRIL 2023.

Fourth Semester

Logistics and Shipping

STATISTICS FOR BUSINESS

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Present the profit before tax and after tax for the following data with Bar diagram.

Year	Profit before tax	Profit after tax
1979	190	79
1980	191	71
1981	200	90

2. Find the mode of 23, 25, 15, 21, 15, 23, 23, 31, 29, 25.
3. Find the quartiles deviation of the following data: 17, 2, 7, 27, 15, 5, 14, 8, 10, 24, 48, 10, 8, 7, 18, 28.
4. Find the range of 17, 2, 7, 27, 15, 5, 14, 8, 10, 24, 48, 10, 8, 7, 18, 28.
5. If $n = 10$, $\Sigma X = 71$, $\Sigma Y = 70$, $\Sigma XY = 527$, $\Sigma X^2 = 555$, $\Sigma Y^2 = 526$. Find the coefficient of correlation between X and Y.
6. Write the formula to find rank correlation coefficient for repeated ranks.

7. Write down the normal equations for fitting $y = ax + b$ by the principle of least square method.
8. What are the uses of Index numbers?
9. Write Lagrange's Interpolation formula.
10. State the Axioms of probability.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Draw a Pie-diagram of the following data relating to areas under different food crops:

Food crops	Rice	Wheat	Barley	Jawar	Bajra	Maize	Others
Area in (acres)	8	8	4	2	2	5	11

Or

- (b) Find the Arithmetic Mean for the following data:

Age in Years 20-25 25-30 30-35 35-40 40-45 45-50

No. Of employees 2 14 29 43 33 9

12. (a) If $Q_1 = 184.23$, $Q_3 = 229.05$ and median = 207.25, Find Bowley's coefficient of skewness.

Or

- (b) Calculate the mean deviation from the mean for the following data.

Class interval 0-4 4-8 8-12 12-16 16-20

Frequency 4 6 8 5 2

13. (a) The coefficient of rank correlation of the marks obtained by 10 students in Mathematics and Statistics was found to be 0.5. It was then detected that the difference in ranks in the two subjects for one particular student was wrongly taken to be 3 in place of 7. What should be the correct rank correlation coefficient?

Or

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C-8421

- (b) Calculate Karl — Pearson's coefficient of correlation from the following data.

X	14	16	17	18	19	20	21	22	23
Y	87	78	70	75	66	67	62	58	60

14. (a) Draw a trend line by Graphical and Semi average method for the data given below.

Year	1980	1981	1982	1983	1984	1985
Sales (in Lakhs)	78	85	82	90	87	92

Or

- (b) Construct index number of prices from the following data using Laspeyre's and Fisher's methods.

Commodity	2000		2010	
	Price	Quantity	Price	Quantity
I	6	50	10	56
II	2	100	2	120
III	4	60	6	60
IV	10	30	12	24
V	8	40	12	36

15. (a) Use Lagrange's formula find y at $x = 2$ to the data

X:	0	1	3	4
Y:	-12	0	6	12

Or

- (b) A is known to hit the target in 2 out of 5 shots where as B is known to hit the target in 3 out of 4 shots. Find the probability that the target being hit when they both try.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Find the mean, median and mode of the following data

Class interval	0-10	10-20	20-30	30-40	40-50
Frequency	10	20	40	20	10

Or

- (b) Find the Quartiles for the following data.

Class	15-20	20-25	25-30	30-35	35-40	40-45	45-50
Frequency	13	29	46	60	112	94	45

17. (a) Calculate the Quartile deviation Q_1 and Q_3 for the following data

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	8	20	34	46	28	14	10

Or

- (b) Find the regression lines for the following data

X	25	28	30	35	36	29	34	32
Y	43	48	49	35	30	33	38	41

18. (a) Determine the trend values, the short term fluctuations also plot the original data for the following data using 4 yearly moving averages.

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Value	50	36.5	43	44.5	38.9	38.1	32.6	41.7	41.1	33.8

Or

- (b) Find Y (42) from the data given below

X :	20	25	30	35	40
Y :	354	332	291	260	231

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Sub. Code

80457

B.Com. DEGREE EXAMINATION, APRIL 2023

Fifth Semester

Logistics and Shipping

LINER TRADE

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Definition of liner trade.
2. Types of container ships.
3. What is a port terminal?
4. Explain cargo handling.
5. What is meant by inter-modalism?
6. Define containerization.
7. What is the evidence of the contract?
8. Explain paperless trading.
9. Explain the security aspects in Linear trade.
10. What is the liability for cargo?

Part B

(5 × 5 = 25)

Answer **all** the questions.

11. (a) List out the major ports and explain them.

Or

- (b) Explain about shipboard handling equipment.

12. (a) Explain about cargoes.

Or

- (b) What are the Methods of lifting cargo?

13. (a) Explain container fleet tracking.

Or

- (b) Explain utilization in detail.

14. (a) Explain about linear documents.

Or

- (b) Explain the various forms of bill of lading.

15. (a) Who are the merchants in international trade?

Or

- (b) Explain INCO terms in international contracts.

Part C

(3 × 10 = 30)

Answer **all** the questions.

16. (a) Explain about managements and policy in linear trade.

Or

- (b) Explain Independent ship management in detail.

17. (a) What are the duties of port disbursement agency?

Or

(b) Explain the role of ship officer.

18. (a) Explain UK carriage of goods by sea Act 1992.

Or

(b) Explain in detail about port and terminal management.
